

ANNUAL REPORT

OF

Name: BEAVER DAM WATER UTILITY

Principal Office: 205 SOUTH LINCOLN AVENUE

BEAVER DAM, WI 53916

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854 Madison, WI 53707-7854 (608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JOHN SOMERS		of
(Person responsible for accou	nts)	
Beaver Dam Water Utility	, certify that	l
(Utility Name)		
am the person responsible for accounts; that I have examined the knowledge, information and belief, it is a correct statement of the the period covered by the report in respect to each and every many	e business and affairs of said utility for	
	03/31/2005	
(Signature of person responsible for accounts)	(Date)	
FINANCE DIRECTOR	_	
(Title)		

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BEAVER DAM WATER UTILITY
Utility Address: 205 SOUTH LINCOLN AVENUE
BEAVER DAM, WI 53916

When was utility organized? 6/1/1889

Report any change in name:

Effective Date: Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOHN SOMERS

Title: FINANCE DIRECTOR

Office Address:

205 SOUTH LINCOLN AVENUE BEAVER DAM, WI 53916

Telephone: (920) 887 - 4600 EXT 349

Fax Number: (920) 887 - 4605 E-mail Address: jsomers@charter.net

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:
Fax Number:
E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: AL SCHWANTZ

Title: CHAIRMAN

Office Address:

205 S, LINCOLN AVE. BEAVER DAM, WI 53916

Telephone: (920) 887 - 4600

Fax Number: E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee?

NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: AARON WORTHMAN
Title: AUDIT MANAGER

Office Address: VIRCHOW, KRAUSE & CO. LLC

P.O. BOX 7398 MADISON, WI 53707

Telephone: (800) 362 - 7301 **Fax Number:** (608) 249 - 8532

E-mail Address: aworthman@virchowkrause.com

Date of most recent audit report: Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR DON QUARFORD
Title: UTILITY DIRECTOR

Office Address:

205 SOUTH LINCOLN AVENUE BEAVER DAM, WI 53916

Telephone: (920) 887 - 4624

Fax Number: (920) 887 - 4605

E-mail Address: bdwater@powerweb.net

Name of utility commission/committee: Beaver Dam Water Commission

Names of members of utility commission/committee:

MR TERRY CAPELLE, COMMISSIONER
MR JEFFRY KOHMAN, COMMISSIONER
MR MICHAEL NELSON, COMMISSIONER

MR AL SCHWANTZ, PRESIDENT

MR MICHAEL WISSEL, COMMISSIONER

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?

NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

ent beginning-ending dates:			
	ent beginning-ending dates:	ent beginning-ending dates:	ent beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,211,198	2,260,353	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,095,516	1,273,875	2
Depreciation Expense (403)	364,352	379,223	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	319,513	335,497	5
Total Operating Expenses	1,779,381	1,988,595	
Net Operating Income	431,817	271,758	
Income from Utility Plant Leased to Others (412-413)	0	0	_ 6
Utility Operating Income OTHER INCOME	431,817	271,758	
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	22,503	24,178	10
Miscellaneous Nonoperating Income (421)	256,950	90,135	_ 11
Total Other Income Total Income	279,453 711,270	114,313 386,071	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(12,083)	0	_ 12
Other Income Deductions (426)	21,187	21,577	13
Total Miscellaneous Income Deductions	9,104	21,577	
Income Before Interest Charges	702,166	364,494	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	303,923	325,358	_ 14
Amortization of Debt Discount and Expense (428)	13,866	13,866	15
Amortization of Premium on DebtCr. (429)	0	0	_ 16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	_ 18 _ 19
Interest Charged to ConstructionCr. (432)			19
Total Interest Charges Net Income	317,789 384,377	339,224 25,270	
EARNED SURPLUS	304,311	23,270	
Unappropriated Earned Surplus (Beginning of Year) (216)	6,120,495	4,802,192	20
Balance Transferred from Income (433)	384,377	25,270	_ 21
Miscellaneous Credits to Surplus (434)	0	1,293,033	22
Miscellaneous Debits to SurplusDebit (435)	0	0	_ <u></u> 23
Appropriations of Surplus-Debit (436)	0	0	24
Appropriations of Income to Municipal FundsDebit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,504,872	6,120,495	

INCOME STATEMENT ACCOUNT DETAILS

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,211,198		2,211,198	1
Total (Acct. 400):	2,211,198	0	2,211,198	
Operation and Maintenance Expense (401-402):				
Derived	1,095,516		1,095,516	2
Total (Acct. 401-402):	1,095,516	0	1,095,516	
Depreciation Expense (403):				
Derived	364,352		364,352	3
Total (Acct. 403):	364,352	0	364,352	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	319,513		319,513	5
Total (Acct. 408):	319,513	0	319,513	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	431,817	0	431,817	
OTHER INCOME Income from Merchandising, Jobbing and Contract Wo	ork (415-416):			
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

	Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INC	OME			
Intere	st and Dividend Income (419):			
	REST INCOME	22,503	0	22,503 11
Total	(Acct. 419):	22,503	0	22,503
Misce	llaneous Nonoperating Income (421):			
Contri	buted Plant - Water		256,950	256,950 12
NONE		0	0	0 13
Total	(Acct. 421):	0	256,950	256,950
TOTAL OTH	HER INCOME:	22,503	256,950	279,453
MISCELLA	NEOUS INCOME DEDUCTIONS			
Misce	llaneous Amortization (425):			
	atory Liability (253) Amortization	(12,083)		(12,083)14
NONE		0	0	0 15
Total	(Acct. 425):	(12,083)	0	(12,083)
Other	Income Deductions (426):			
Depre	ciation Expense on Contributed Plant - Water		21,187	21,187 16
NONE		0	0	0 17
<u>Total</u>	(Acct. 426):	0	21,187	21,187
TOTAL MIS	CELLANEOUS INCOME DEDUCTIONS:	(12,083)	21,187	9,104
INTEREST	CHARGE			
	CHARGES			
	st on Long-Term Debt (427):	303,923	_	303,923 18
Interes Derive	st on Long-Term Debt (427):	303,923 303,923	0	<u>303,923</u> 18 303,923
Derive Total	st on Long-Term Debt (427): d (Acct. 427):		0	
Derive Total Amort	st on Long-Term Debt (427): d (Acct. 427): ization of Debt Discount and Expense (428):	303,923	0	· ·
Derive Total Amort DEBT	st on Long-Term Debt (427): d (Acct. 427):		0	303,923
Derive Total Amort DEBT Total Amort	st on Long-Term Debt (427): ad (Acct. 427): ization of Debt Discount and Expense (428): DISCOUNT AMORTIZATION (Acct. 428): ization of Premium on DebtCr. (429):	303,923 13,866 13,866		303,923 13,866 19 13,866
Derive Total Amort Total Amort NONE	ist on Long-Term Debt (427): Ind (Acct. 427): ization of Debt Discount and Expense (428): DISCOUNT AMORTIZATION (Acct. 428): ization of Premium on DebtCr. (429):	303,923 13,866 13,866	0	303,923 13,866 19 13,866 0 20
Derive Total Amort Total Amort NONE	st on Long-Term Debt (427): Id (Acct. 427): ization of Debt Discount and Expense (428): DISCOUNT AMORTIZATION (Acct. 428): ization of Premium on DebtCr. (429): (Acct. 429):	303,923 13,866 13,866		303,923 13,866 19 13,866
Derive Total Amort Total Amort NONE	st on Long-Term Debt (427): Id (Acct. 427): ization of Debt Discount and Expense (428): DISCOUNT AMORTIZATION (Acct. 428): ization of Premium on DebtCr. (429): (Acct. 429): st on Debt to Municipality (430):	303,923 13,866 13,866	0	303,923 13,866 19 13,866 0 20

INCOME STATEMENT ACCOUNT DETAILS

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431): Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to ConstructionCr. (432): NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	317,789	0	317,789
NET INCOME:	148,614	235,763	384,377
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216): Derived	6,051,937	-	6,120,495 24
Total (Acct. 216):	6,051,937	68,558	6,120,495
Balance Transferred from Income (433): Derived	148,614	235,763	384,377 25
Total (Acct. 433):	148,614	235,763	384,377
Miscellaneous Credits to Surplus (434): NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to SurplusDebit (435): NONE	0	0	0 27
Total (Acct. 435)Debit:	0	0	0
Appropriations of SurplusDebit (436): Detail appropriations to (from) account 215			0 28
Total (Acct. 436)Debit:	0	0	0
Appropriations of Income to Municipal FundsDebit (439): NONE	0	0	0 29
Total (Acct. 439)Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	6,200,551	304,321	6,504,872

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
Revenues (account 415)						0	1
Costs and Expenses of Merchandising	g, Jobbing and	Contract World	k (416):				
Cost of merchandise sold						0	2
Payroll					1	0	3
Materials					1	0	4
Taxes					1	0	5
Other (list by major classes):							
NONE						0	6
Total costs and expenses	0	0	0	C)	0	
Net income (or loss)	0	0	0	C)	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- 1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
- 2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,211,198	0	0	0	2,211,198	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0 [0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,211,198	0	0	0	2,211,198	•

DISTRIBUTION OF TOTAL PAYROLL

- Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- 2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- 3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
- 4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	401,988		401,988	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	30,242		30,242	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	26,393		26,393	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	458,623	0	458,623	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)
Water	7.8
Electric	
Gas	
Sewer	0.3

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	16,537,805	16,097,206	_ 1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,050,386	3,915,459	2
Net Utility Plant	12,487,419	12,181,747	_
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	12,487,419	12,181,747	-
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	_ 5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	_ 9
Total Other Property and Investments CURRENT AND ACCRUED ASSETS	0	0	
Cash and Working Funds (131)			_ 10
Special Deposits (132-134)	0	0	_ 11
Working Funds (135)	25	25	_ 12
Temporary Cash Investments (136)	1,673,888	1,816,443	_ 13
Notes Receivable (141)	0	0	_ 14
Customer Accounts Receivable (142)	249,365	208,693	_ 15
Other Accounts Receivable (143)	0	0	_ 16
Accumulated Provision for Uncollectible AccountsCr. (144)	0	0	_ 17
Receivables from Municipality (145)	101,168	90,990	_ 18
Materials and Supplies (151-163)	78,397	78,879	_ 19
Prepayments (165)	0	0	_ 20
Interest and Dividends Receivable (171)			_ 21
Accrued Utility Revenues (173)			_ 22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,102,843	2,195,030	_
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	132,882	146,748	_ 24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	132,882	146,748	
Total Assets and Other Debits	14,723,144	14,523,525	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)
PROPRIETARY CAPITAL		
Capital Paid in by Municipality (200)	1,230,557	1,230,557 2
Appropriated Earned Surplus (215)		2
Unappropriated Earned Surplus (216)	6,504,872	6,120,495 2
Total Proprietary Capital	7,735,429	7,351,052
LONG-TERM DEBT		
Bonds (221-222)	5,995,000	6,455,000 2
Advances from Municipality (223)	0	0_3
Other Long-Term Debt (224)	0	0 3
Total Long-Term Debt	5,995,000	6,455,000
CURRENT AND ACCRUED LIABILITIES		
Notes Payable (231)	0	0_3
Accounts Payable (232)	108,429	<u>76,279</u> 3
Payables to Municipality (233)	140,262	115,474 3
Customer Deposits (235)		3
Taxes Accrued (236)	294,429	309,062
Interest Accrued (237)	121,324	130,428 3
Matured Long-Term Debt (239)		3
Matured Interest (240)		3
Tax Collections Payable (241)		4
Miscellaneous Current and Accrued Liabilities (242)		1,250 4
Total Current and Accrued Liabilities	664,444	632,493
DEFERRED CREDITS		
Unamortized Premium on Debt (251)	0	0_4
Customer Advances for Construction (252)		4
Other Deferred Credits (253)	328,271	84,980 4
Total Deferred Credits	328,271	84,980
OPERATING RESERVES		
Property Insurance Reserve (261)		4
Injuries and Damages Reserve (262)		4
Pensions and Benefits Reserve (263)		4
Miscellaneous Operating Reserves (265)		4
Total Operating Reserves	0	0
Total Liabilities and Other Credits	14,723,144	14,523,525

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					_
Total Utility Plant - First of Year	16,097,206	0	0	0	1
(Should agree	with Util. Plant	Jan. 1 in Propert	y Tax Equiva	lent Schedule)	
Plant Accounts:				_	
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	14,673,804	0	0	0 :	2
Utility Plant in Service - Contributed Plant (101.2)	1,862,741	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	1,260				9
Total Utility Plant	16,537,805	0	0	0	
Accumulated Provision for Depreciation and Amort	ization:				
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	4,007,621	0	0	0 10	0
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	42,765	0	0	0 1	1
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)				1:	2
Accumulated Provision for Depreciation of Property Held for Future Use (113)				1:	3
Accumulated Provision for Amortization of Utility Plant in Service (114)				14	4
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)				1:	5
Accumulated Provision for Amortization of Property Held for Future Use (116)				10	6
Total Accumulated Provision	4,050,386	0	0	0	
Net Utility Plant	12,487,419	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY (ACCT. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

- 1. Report the amounts charged in the operating sections to Depreciation Expense (403).
- 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- 4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	3,652,225				3,652,225	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	364,352				364,352	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	23,861				23,861	6
Accruals charged other						7
accounts (specify):						8
Pre 2003 CIAC Depreciation	241,657				241,657	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	_ 14
					0	15
Total credits	629,870	0	0	0	629,870	16
Debits during year						17
Book cost of plant retired	27,851				27,851	18
Cost of removal	4,965				4,965	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	241,657				241,657	=
					0	=
					0	23
					0	24
Total debits	274,473	0	0	0	274,473	25
Balance end of year (111.1)	4,007,622	0	0	0	4,007,622	26

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ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

- 1. Report the amounts charged in the operating sections to Depreciation Expense (403).
- 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- 4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	263,234				263,234	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	21,187				21,187	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	21,187	0	0	0	21,187	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
Pre 2003 CIAC Depr.	241,657				241,657	
·					0	-
					0	23
					0	24
Total debits	241,657	0	0	0	241,657	25
Balance end of year (111.1)	42,764	0	0	0	42,764	26

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NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- 1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- 2. Other items may be grouped by classes of property.
- 3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify): NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	_
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	=

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	0
Balance end of year	0

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (15	54)				0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	78,397	78,879	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	78,397	78,879	_

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

	Written C			
Debt Issue to Which Related (a)	Amount (b)	Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181) 1999 WATER SYSTEM REVENUE BONDS	13,866	428	132,882	 1
Total		_	132,882	
Unamortized premium on debt (251) NONE		_		2
Total		_	0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)
Balance first of year	1,230,557 1
Changes during year (explain):	
NONE	2
Balance end of year	1,230,557

BONDS (ACCTS. 221 AND 222)

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1999 WATER REVENUE BONDS	08/01/1999	08/01/2014	4.87%	5,995,000	1
		Total Bonds (A	ccount 221):	5,995,000	
Total Reacquired Bonds (Account 222)				0	_ 2

Net amount of bonds outstanding December 31: 5,995,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

- 1. Report each class of debt included in Accounts 223, 224 and 231.
- 2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- 3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

		Final		Principal
	Date of	Maturity	Interest	Amount
Account and Description of Obligation	Issue	Date	Rate	End of Year
(a and b)	(c)	(d)	(e)	(f)

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)		
Balance first of year	309,062	1	
Accruals:			
Charged water department expense	319,514	2	
Charged electric department expense		3	
Charged sewer department expense	7,924	4	
Other (explain): NONE		5	
Total Accruals and other credits	327,438		
Taxes paid during year:			
County, state and local taxes	309,062	6	
Social Security taxes	30,441	7	
PSC Remainder Assessment	2,568	8	
Other (explain):			
NONE		9	
Total payments and other debits	342,071		
Balance end of year	294,429		

INTEREST ACCRUED (ACCT. 237)

- 1. Report below interest accrued on each utility obligation.
- 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	d Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrue Balance End of Year (e)	ed
Bonds (221)					
NONE	0			0	1
1999 WATER REVENUE BONDS	130,428	303,923	313,027	121,324	2
Subtotal	130,428	303,923	313,027	121,324	
Advances from Municipality (223)					•
NONE	0			0	3
Subtotal	0	0	0	0	-
Other Long-Term Debt (224)					_
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					-
NONE	0			0	5
Subtotal	0	0	0	0	<u>-</u> _
Total	130,428	303,923	313,027	121,324	- -

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123): NONE		1
Total (Acct. 123):	0	- '
Other Investments (124): NONE		- 2
Total (Acct. 124):	0	- -
Sinking Funds (125): NONE		3
Total (Acct. 125):	0	-
Depreciation Fund (126): NONE		4
Total (Acct. 126):	0	_
Other Special Funds (128): NONE		5
Total (Acct. 128):	0	-
Interest Special Deposits (132): NONE		6
Total (Acct. 132):	0	-
Other Special Deposits (134): NONE		7
Total (Acct. 134):	0	-
Notes Receivable (141): NONE		8
Total (Acct. 141):	0	-
Customer Accounts Receivable (142): Water	249,365	9
Electric		10
Sewer (Regulated)		_ 11
Other (specify): NONE		12
Total (Acct. 142):	249,365	- ' -
Other Accounts Receivable (143):		-
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify): NONE		15
Total (Acct. 143):	0	-

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
DUE FROM SEWER UTILITY - METER DEPR. AND MAINT. EXPENSE	101,168	_ 16
Total (Acct. 145):	101,168	_
Prepayments (165): NONE		17
Total (Acct. 165):	0	_
Extraordinary Property Losses (182): NONE		18
Total (Acct. 182):	0	_ _
Preliminary Survey and Investigation Charges (183): NONE		19
Total (Acct. 183):	0	_
Clearing Accounts (184): NONE		20
Total (Acct. 184):	0	_
Temporary Facilities (185): NONE		21
Total (Acct. 185):	0	_
Miscellaneous Deferred Debits (186): NONE		22
Total (Acct. 186):	0	_
Payables to Municipality (233):		_
ANNUAL FINANCIAL ADMINISTRATIVE CHARGES	138,687	23
DUE TO WASTEWATER - MATERIALS	1,575	24
Total (Acct. 233):	140,262	_
Other Deferred Credits (253):		
Regulatory Liability	229,574	_ 25
ACCRUED SICK LEAVE	98,697	26
Total (Acct. 253):	328,271	_

RETURN ON RATE BASE COMPUTATION

- 1. The data used in calculating rate base are averages.
- 2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- 3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						_
Utility Plant in Service (101.1)	14,582,609	0	0	0	14,582,609	1
Materials and Supplies	78,638	0	0	0	78,638	2
Other (specify):					_	
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,829,923	0	0	0	3,829,923	4
Customer Advances for Construction					0	5
Regulatory Liability	114,787	0	0	0	114,787	6
NONE					0	7
Average Net Rate Base	10,716,537	0	0	0	10,716,537	
Net Operating Income	431,817	0	0	0	431,817	8
Net Operating Income						
as a percent of						
Average Net Rate Base	4.03%	N/A	N/A	N/A	4.03%	

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IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

REGULATORY LIABILITY - PRE-2003 HISTORICAL ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY PLANT (253)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Delegas First of Veer					•	_
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	241,657	0	0	0	241,657	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	12,083				12,083	4
Other (specify):						
NONE					0	5
Balance End of Year	229,574	0	0	0	229,574	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 233 - All financial administration for the utility such as utility billing, payroll, accounts payable, investments etc is performed by City personnel and the utility is charged for this service.

Account 145 - These are charge to the wastewater utility for maintenance and depreciation expense of the water meters. Sewer billing is based on water usage.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	2,125,974	2,185,352	_ 1
Total Sales of Water	2,125,974	2,185,352	-
Other Operating Revenues			
Forfeited Discounts (470)	5,664	5,444	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	52,130	43,015	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	27,430	26,542	6
Total Other Operating Revenues	85,224	75,001	_
Total Operating Revenues	2,211,198	2,260,353	_
Operation and Maintenenance Expenses Source of Supply Expense (600-617)	19,121	12,953	7
Pumping Expenses (620-633)	181,661	176,926	_ 8
Water Treatment Expenses (640-652)	425,925	435,999	_ 9
Transmission and Distribution Expenses (660-678)	175,274	376,849	_ 10
Customer Accounts Expenses (901-905)	58,738	54,945	_ 11
Sales Expenses (910)	0	0	_ 12
Administrative and General Expenses (920-932)	234,797	216,203	_ 13
Total Operation and Maintenenance Expenses	1,095,516	1,273,875	-
Other Operating Expenses			
Depreciation Expense (403)	364,352	379,223	14
Amortization Expense (404-407)		0	15
Taxes (408)	319,513	335,497	16
Total Other Operating Expenses	683,865	714,720	_
Total Operating Expenses	1,779,381	1,988,595	-
NET OPERATING INCOME	431,817	271,758	_

WATER OPERATING REVENUES - SALES OF WATER

- 1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- 2. Report estimated gallons for unmetered sales.
- 3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
- 4. Account 460, Unmetered Sales to General Customers Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
- 5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	_
Metered Sales to General Customers (461)				•
Residential	5,419	240,807	962,592	4
Commercial	621	122,969	362,203	5
Industrial	57	149,941	363,591	6
Total Metered Sales to General Customers (461)	6,097	513,717	1,688,386	•
Private Fire Protection Service (462)	84		47,413	7
Public Fire Protection Service (463)	6,180		354,427	8
Other Sales to Public Authorities (464)	44	11,803	35,748	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	12,405	525,520	2,125,974	<u>.</u>

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name Point of Delivery Gallons Sold Revenues

(a) (b) (c) (d)

NONE

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OTHER OPERATING REVENUES (WATER)

- 1. Report revenues relating to each account and fully describe each item using other than the account title.
- 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	354,427	_ 1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	354,427	_
Forfeited Discounts (470):		
Customer late payment charges	5,664	5
Other (specify): NONE		- 6
Total Forfeited Discounts (470)	5,664	_
Miscellaneous Service Revenues (471): NONE		- 7
Total Miscellaneous Service Revenues (471)	0	_
Rents from Water Property (472):		
WATER TOWER RENTAL TO CELLULAR COMMUNICATIONS FIRMS	52,130	8
Total Rents from Water Property (472)	52,130	_
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	_
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	22,149	_ 10
Other (specify): METER INSTALL AND VALVE TURN ON CHARGES	5,281	11
Total Other Water Revenues (474)	27,430	- ''
Total Other Water Nevenues (474)	21,730	-

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	2,659	3,344
Operation Labor and Expenses (601)		0
Purchased Water (602)		0
Miscellaneous Expenses (603)		0
Rents (604)		0
Maintenance Supervision and Engineering (610)	4,037	3,344
Maintenance of Structures and Improvements (611)	12,425	6,265
Maintenance of Collecting and Impounding Reservoirs (612)		0
Maintenance of Lake, River and Other Intakes (613)		0
Maintenance of Wells and Springs (614)		0
Maintenance of Infiltration Galleries and Tunnels (615)		0
Maintenance of Supply Mains (616)		0
Maintenance of Miscellaneous Water Source Plant (617)		0
Total Source of Supply Expenses	19,121	12,953
PUMPING EXPENSES Operation Supervision and Engineering (620)	5.317	6.687
Operation Supervision and Engineering (620)	5,317	6,687
Fuel for Power Production (621)		0
Power Production Labor and Expenses (622)		0
Fuel or Power Purchased for Pumping (623)	116,651	115,823
Pumping Labor and Expenses (624)	38,792	38,703
Expenses TransferredCredit (625)		0
Miscellaneous Expenses (626)		0
Rents (627)		0
Maintenance Supervision and Engineering (630)	5,317	6,687
	3,317	
Maintenance of Structures and Improvements (631)	6,521	4,097
	•	
Maintenance of Power Production Equipment (632)	•	4,097
Maintenance of Power Production Equipment (632) Maintenance of Pumping Equipment (633)	6,521	4,097
Maintenance of Structures and Improvements (631) Maintenance of Power Production Equipment (632) Maintenance of Pumping Equipment (633) Total Pumping Expenses	6,521 9,063	4,097 0 4,929
Maintenance of Power Production Equipment (632) Maintenance of Pumping Equipment (633) Total Pumping Expenses WATER TREATMENT EXPENSES	9,063 181,661	4,097 0 4,929 176,926
Maintenance of Power Production Equipment (632) Maintenance of Pumping Equipment (633)	6,521 9,063	4,097 0 4,929

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

246,255 13,297 3,560 27,035 425,925 5,318 16,220 3,182	228,706 0 0 16,718 2,396 46,896 435,999 6,687 227,644
13,297 3,560 27,035 425,925 5,318	0 0 16,718 2,396 46,896 435,999 6,687 227,644
13,297 3,560 27,035 425,925 5,318	0 0 16,718 2,396 46,896 435,999 6,687 227,644
3,560 27,035 425,925 5,318	0 16,718 2,396 46,896 435,999 6,687 227,644
3,560 27,035 425,925 5,318	16,718 2,396 46,896 435,999 6,687 227,644
3,560 27,035 425,925 5,318	2,396 46,896 435,999 6,687 227,644
27,035 425,925 5,318	46,896 435,999 6,687 227,644
425,925 5,318 16,220	6,687 227,644
5,318 16,220	6,687 227,644
16,220	227,644
16,220	227,644
16,220	227,644
	895
•	2,549
	0
	0
	0
4,086	5,293
2,209	1,589
10,172	6,814
28,728	53,095
	0
69,439	53,001
3,441	5,954
10,354	12,157
22,125	1,171
175,274	376,849
	2,209 10,172 28,728 69,439 3,441 10,354 22,125

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		0
Total Customer Accounts Expenses	58,738	54,945
SALES EXPENSES		
Sales Expenses (910)		0
Total Sales Expenses	0	0
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	20,344	19,306
Office Supplies and Expenses (921)	7,211	4,499
Administrative Expenses TransferredCredit (922)		0
Outside Services Employed (923)	12,947	18,835
Property Insurance (924)	10,578	10,085
Injuries and Damages (925)	27,166	25,211
Employee Pensions and Benefits (926)	145,883	129,455
Regulatory Commission Expenses (928)	930	300
Duplicate ChargesCredit (929)		0
Miscellaneous General Expenses (930)	9,738	8,512
Rents (931)		0
Maintenance of General Plant (932)		0
Total Administrative and General Expenses	234,797	216,203
Total Operation and Maintenance Expenses	1,095,516	1,273,875

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

	Method Used to Allocate Between			
Description of Tax	Departments	This Year	Last Year	
(a)	(b)	(c)	(d)	
Property Tax Equivalent		294,428	309,062	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,924	6,951	2
Net property tax equivalent		286,504	302,111	
Social Security		30,441	30,882	3
PSC Remainder Assessment		2,568	2,504	4
Other (specify): NONE			0	5
Total tax expense		319,513	335,497	

PROPERTY TAX EQUIVALENT (WATER)

- 1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- 2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- 3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- 4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- 5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- 6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
- 7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)
County name			Dodge			•
SUMMARY OF TAX RATES						
State tax rate	mills		0.201907			3
County tax rate	mills		6.135927			
Local tax rate	mills		8.257850			
School tax rate	mills		9.658588			
Voc. school tax rate	mills		1.487494			7
Other tax rate - Local	mills		0.000000			
Other tax rate - Non-Local	mills		0.000000			
Total tax rate	mills		25.741766			10
Less: state credit	mills		1.258743			11
Net tax rate	mills		24.483023			12
PROPERTY TAX EQUIVALENT CALCU	LATIO	N				1:
Local Tax Rate	mills		8.257850			14
Combined School Tax Rate	mills		11.146082			1:
Other Tax Rate - Local	mills		0.000000			16
Total Local & School Tax	mills		19.403932			17
Total Tax Rate	mills		25.741766			18
Ratio of Local and School Tax to Total	dec.		0.753792			19
Total tax net of state credit	mills		24.483023			20
Net Local and School Tax Rate	mills		18.455102			2′
Utility Plant, Jan. 1	\$	16,097,206	16,097,206			22
Materials & Supplies	\$	78,879	78,879			23
Subtotal	\$	16,176,085	16,176,085			24
Less: Plant Outside Limits	\$	0	0			2
Taxable Assets	\$	16,176,085	16,176,085			20
Assessment Ratio	dec.		0.986255			27
Assessed Value	\$	15,953,745	15,953,745			28
Net Local & School Rate	mills		18.455102			29
Tax Equiv. Computed for Current Year		294,428	294,428			30
Tax Equivalent per 1994 PSC Report	\$	136,607				3′
Any lower tax equivalent as authorized						32
by municipality (see note 6)	\$					33
Tax equiv. for current year (see note 6) \$	294,428				34

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WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts	Balance First of Year	Additions During Year	
(a)	(b)	(c)	
INTANGIBLE PLANT			
Organization (301)	0		_ 1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	_
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,250		4
Structures and Improvements (311)	0		_
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	246,199		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	219,059		10
Other Water Source Plant (317)	0		_ 11
Total Source of Supply Plant	466,508	0	_
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	254,289	6,212	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	68,419	18,509	_ 17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		_ 19
Other Pumping Equipment (328)	17,139		_ 20
Total Pumping Plant	339,847	24,721	-
WATER TREATMENT PLANT			
Land and Land Rights (330)	159,413		_ 21
Structures and Improvements (331)	2,227,401		22
Water Treatment Equipment (332)	5,403,294		23
Total Water Treatment Plant	7,790,108	0	_

WATER UTILITY PLANT IN SERVICE (cont.) -- Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,250	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			246,199	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			219,059	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	466,508	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	5,000		255,501	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	4,245		82,683	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			17,139	20
Total Pumping Plant	9,245	0	355,323	
WATER TREATMENT PLANT				
Land and Land Rights (330)			159,413	21
Structures and Improvements (331)			2,227,401	
Water Treatment Equipment (332)			5,403,294	
Total Water Treatment Plant	0	0	7,790,108	

WATER UTILITY PLANT IN SERVICE -- Plant Financed by Utility or Municipality--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,680		_ 24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	361,207		_ 26
Transmission and Distribution Mains (343)	3,063,666	22,730	_ 27
Fire Mains (344)	0		_ 28
Services (345)	780,508	10,476	29
Meters (346)	870,521	167,826	30
Hydrants (348)	462,600	15,925	31
Other Transmission and Distribution Plant (349)	811		32
Total Transmission and Distribution Plant	5,542,993	216,957	_
GENERAL PLANT Land and Land Rights (389) Structures and Improvements (390) Office Furniture and Equipment (391) Computer Equipment (391.1) Transportation Equipment (392) Stores Equipment (393) Tools, Shop and Garage Equipment (394) Laboratory Equipment (395)	0 11,142 81,225 21,882 190,711 949 8,165 10,035		_ 33 _ 34 _ 35 _ 36 _ 37 _ 38 _ 39 _ 40
Power Operated Equipment (396)	0		_ 41
Communication Equipment (397)	27,850		_ 42
SCADA Equipment (397.1)	0		_ 43
Miscellaneous Equipment (398)	0		_ 44
Other Tangible Property (399)	0		_ 45
Total General Plant	351,959	0	_
Total utility plant in service directly assignable	14,491,415	241,678	_
Common Utility Plant Allocated to Water Department	0		_ 46
Total utility plant in service	14,491,415	241,678	_

WATER UTILITY PLANT IN SERVICE (cont.) -- Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				_
Land and Land Rights (340)			3,680 2	24
Structures and Improvements (341)			0 2	25
Distribution Reservoirs and Standpipes (342)			361,207 2	26
Transmission and Distribution Mains (343)	267	(31,438)	3,054,691 2	27
Fire Mains (344)			0 2	28
Services (345)	220		790,764 2	29
Meters (346)	17,719		1,020,628 3	30
Hydrants (348)	400		478,125	31
Other Transmission and Distribution Plant (349)			811 3	32
Total Transmission and Distribution Plant	18,606	(31,438)	5,709,906	
GENERAL PLANT Land and Land Rights (389)			0 3	33
Structures and Improvements (390)			11,142 3	
Office Furniture and Equipment (391)			81,225 3	
Computer Equipment (391.1)			21,882 3	
Transportation Equipment (392)			190,711 3	
Stores Equipment (393)			949 3	
Tools, Shop and Garage Equipment (394)			8,165 3	
Laboratory Equipment (395)			10,035 4	
Power Operated Equipment (396)				41
Communication Equipment (397)			27,850 4	12
SCADA Equipment (397.1)			0 4	43
Miscellaneous Equipment (398)			0 4	14
Other Tangible Property (399)			0 4	1 5
Total General Plant	0	0	351,959	
Total utility plant in service directly assignable	27,851	(31,438)	14,673,804	
Common Utility Plant Allocated to Water Department			0 4	16
Total utility plant in service	27,851	(31,438)	14,673,804	

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts	Balance First of Year	Additions During Year	
(a)	(b)	(c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		_ 2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	_ _
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		_
Collecting and Impounding Reservoirs (312)	0		_ 6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	_
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		_ 15
Steam Pumping Equipment (324)	0		_ 16
Electric Pumping Equipment (325)	0		_ 17
Diesel Pumping Equipment (326)	0		_ 18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	_
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		_ 22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	_

WATER UTILITY PLANT IN SERVICE (cont.) --Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT	(5)	(9)	
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,175,735	149,783	_ 27
Fire Mains (344)	0	,	_
Services (345)	264,638	46,164	_
Meters (346)	0		30
Hydrants (348)	165,418	29,565	 31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,605,791	225,512	_
GENERAL PLANT Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		_ 34
Office Furniture and Equipment (391)	0		_ 35
Computer Equipment (391.1)	0		_ 36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		_ 40
Power Operated Equipment (396)	0		_ 41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0_	_
Total utility plant in service directly assignable	1,605,791	225,512	_ _
Common Utility Plant Allocated to Water Department	0		_ 46
Total utility plant in service	1,605,791	225,512	

WATER UTILITY PLANT IN SERVICE (cont.) --Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		31,438	1,356,956 27
Fire Mains (344)			0 28
Services (345)			310,802 29
Meters (346)			0 30
Hydrants (348)			194,983 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	31,438	1,862,741
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 33
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 40
Communication Equipment (397)			0 41
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable		31,438	1,862,741
Total utility plant in service directly assignable		31,436	1,002,741
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	31,438	1,862,741

ACCUMULATED PROVISION FOR DEPRECIATION - WATER --Plant Financed by Utility or Municipality--

- 1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			_ 1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	84,532	2.94%	7,238	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	69,021	1.77%	3,877	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	153,553		11,115	_
PUMPING PLANT				
Structures and Improvements (321)	70,251	2.43%	6,194	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			_ 10
Steam Pumping Equipment (324)	0			_ 11
Electric Pumping Equipment (325)	68,418	4.42%	324	_ 12
Diesel Pumping Equipment (326)	0			_ 13
Hydraulic Pumping Equipment (327)	0			_ 14
Other Pumping Equipment (328)	17,139	4.29%		_ 15
Total Pumping Plant	155,808		6,518	_
WATER TREATMENT PLANT				
Structures and Improvements (331)	545,173	2.50%	55,685	16
Water Treatment Equipment (332)	967,288	3.24%	175,067	_ 17
Total Water Treatment Plant	1,512,461		230,752	_
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	250,713	2.04%	7,369	_ 19
Transmission and Distribution Mains (343)	577,144	0.93%	28,450	20
Fire Mains (344)	0			_ 21
Services (345)	398,047	2.20%	17,284	_ 22
Meters (346)	297,753	5.00%	47,279	23
Hydrants (348)	52,804	1.71%	8,044	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.) --Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					91,770	4
315					0	5
316					72,898	6
317					0	7
	0	0	0	0	164,668	_
321	5,000				71,445	8
322	3,000				0	9
323					0	10
324					0	11
325	4,245				64,497	
326	·				0	13
327					0	
328					17,139	15
	9,245	0	0	0	153,081	
331					600,858	16
332					1,142,355	17
	0	0	0	0	1,743,213	
341					0	18
342					258,082	•
343	267				605,327	
344						21
345	220				415,111	
346	17,719				327,313	•
348	400	4,965			55,483	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER --Plant Financed by Utility or Municipality--

- 1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	472	5.00%	41	25
Total Transmission and Distribution Plant	1,576,933		108,467	_
GENERAL PLANT				
Structures and Improvements (390)	9,466	3.45%	384	26
Office Furniture and Equipment (391)	31,447	5.88%	4,776	27
Computer Equipment (391.1)	16,377	25.00%	5,471	
Transportation Equipment (392)	154,965	10.56%	20,139	_ 29
Stores Equipment (393)	949	5.88%		30
Tools, Shop and Garage Equipment (394)	8,165	7.14%		_ 31
Laboratory Equipment (395)	4,251	5.88%	590	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	27,850	9.09%		34
SCADA Equipment (397.1)	0			_ 35
Miscellaneous Equipment (398)	0			_ 36
Other Tangible Property (399)	0			37
Total General Plant	253,470		31,360	_
Total accum. prov. directly assignable	3,652,225		388,212	_
Common Utility Plant Allocated to Water Department	0			_ 38
Total accum. prov. for depreciation	3,652,225		388,212	_

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.) --Plant Financed by Utility or Municipality--

	Balance End of Year (j)	djustments acrease or Decrease) (i)		Salvage (h)	Cost of Removal (g)	Book Cost of Plant Retired (f)	Account (e)
25	513						349
•	1,661,829	0	0		4,965	18,606	
26	9,850						390
-	36,223						391
	21,848						391.1
-	175,104						392
30	949						393
31	8,165						394
32	4,841						395
33	0						396
34	27,850						397
35	0						397.1
36	0						398
37	0						399
	284,830	0	0		0	0	
•	4,007,621	0	0		4,965	27,851	
38	0						
=	4,007,621	0	0		4,965	27,851	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER --Plant Financed by Contributions--

- 1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			_ 1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	_ _
PUMPING PLANT				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			_ 10
Steam Pumping Equipment (324)	0			_ 11
Electric Pumping Equipment (325)	0			_ 12
Diesel Pumping Equipment (326)	0			_ 13
Hydraulic Pumping Equipment (327)	0			_ 14
Other Pumping Equipment (328)	0			_ 15
Total Pumping Plant	0		0	_ _
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		0	_ _
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			_ 19
Transmission and Distribution Mains (343)	147,348	0.93%	11,777	_ 20
Fire Mains (344)	0			_ 21
Services (345)	100,912	2.20%	6,330	_ 22
Meters (346)	0			23
Hydrants (348)	14,974	1.71%	3,081	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.) --Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					<u>0</u> 16
332					0 17
	0	0	0	0	0
341					<u>0</u> 18
342					0 19
343				(135,340)	23,785 20
344					0 21
345				(94,475)	12,767 22
346					0 23
348				(11,842)	6,213 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER --Plant Financed by Contributions--

- 1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			_ 25
Total Transmission and Distribution Plant	263,234		21,188	-
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			_ 27
Computer Equipment (391.1)	0			_ 28
Transportation Equipment (392)	0			_ 29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			_ 31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	0		0	
Total accum. prov. directly assignable	263,234		21,188	_
Common Utility Plant Allocated to Water Department	0			_ 38
Total accum. prov. for depreciation	263,234		21,188	=

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.) --Plant Financed by Contributions--

	Balance End of Year (j)	Adjustments Increase or (Decrease) (i)		Salvage (h)	Cost of Removal (g)	Book Cost of Plant Retired (f)	Account (e)
0 25	(349
	42,765	(241,657)	0	0		0	
0 26	(390
_ 0 27							391
0 28							391.1
_ 0 29	•						392
0 30	C						393
_ 0 3′	C						394
0 32	C						395
_ 0 33	С						396
0 3	C						397
0 3	C						397.1
0_3	C						398
0 3	C						399
<u>)</u>	0	0	0	0		0	
5	42,765	(241,657)	0	0		0	
0 38	C						
<u>5</u>	42,765	(241,657)	0	0		0	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply

	ૅ				
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			61,500	61,500	-
February			58,072	58,072	-
March			58,484	58,484	_
April			59,664	59,664	_
May			55,807	55,807	_
June			57,079	57,079	
July			62,202	62,202	_
August			64,293	64,293	
September			62,469	62,469	_
October			59,322	59,322	_ 1
November			52,887	52,887	_ 1
December			54,120	54,120	_ 1
Total annual pumpage	0	0	705,899	705,899	_
Less: Water sold				525,520	_ 1
Volume pumped but not s	sold			180,379	_ 1
Volume sold as a percent	of volume pumped			74%	_ 1
Volume used for water pro	oduction, water quality	and system maintena	nce	44,985	_ 1
Volume related to equipm	ent/system malfunction	n		34,992	_ 1
Non-utility volume NOT in	cluded in water sales			7,021	_ 1
Total volume not sold but	accounted for			86,998	1
Volume pumped but unac	counted for			93,381	_ 2
Percent of water lost				13%	_ 2
If more than 15%, indicate	e causes and state wha	at action has been tak	en to reduce water loss	:	_ 2
Maximum gallons pumpe	d by all methods in any	one day during repor	ting year (000 gal.)	2,468	- 2
Date of maximum: 7/28	/2004				- 2
Cause of maximum: Hot/ Dry weather					_ 2
Minimum gallons pumped	by all methods in any	one day during report	ting year (000 gal.)	1,491	_ 2
Date of minimum: 12/2	5/2004	-			_ 2
Total KWH used for pump	oing for the year			1,537,348	_ 2
If water is purchased: Ven	• •				- 2
•	nt of Delivery:				3

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1213 NORTH CENTER STREET	#1	520	15	1,843,200	Yes	1
LAKESIDE - WATERWORKS PARK	#2	501	15	1,512,000	Yes	2
DOWNTOWN - MUNICIPAL LOT	#3	585	15	1,828,800	Yes	3
GILMORE AVE. AND DECLARK ST.	#4	365	19	2,232,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

			Intak	es	
	Location (a)	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE					

1

PUMPING & POWER EQUIPMENT

- 1. Use a separate column for each pump.
- 2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
- 3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	REATMENT PLANT WELL #1	LAKESIDE - WELL #2	DOWNTOWN - WELL #3	2
Purpose	Р	Р	Р	3
Destination	Т	Т	Т	4
Pump Manufacturer	AMERICAN TURBINE	WORTHINGTON	LAYNE	5
Year Installed	1993	1985	1949	6
Туре	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)) 1,500	1,500	1,400	8
Pump Motor or				9
Standby Engine Mfr	FAIRBANKS MORRIS	US MOTOR	US MOTOR	10
Year Installed	1939	1992	1949	11
Туре	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	60	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification	#4	BACKWASH #1	BACKWASH #2 14
Location)RE AND DECLARK STREET	TREATMENT PLANT	TREATMENT PLANT 15
Purpose	Р	Р	P 16
Destination	Т	T	
Pump Manufacturer	LAYNE	LAYNE	LAYNE 18
Year Installed	1997	1957	1957 19
Туре	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL 20
Actual Capacity (gpm)	1,500	2,300	2,300 21
Pump Motor or			22
Standby Engine Mfr	US MOTOR	ALLIS CHALMERS	ALLIS CHALMERS 23
Year Installed	1997	1957	1957 24
Туре	ELECTRIC	ELECTRIC	ELECTRIC 25
Horsepower	75	25	25 26

PUMPING & POWER EQUIPMENT

- 1. Use a separate column for each pump.
- 2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
- 3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BACKWASH RETURN	BACKWASH RETURN #2	HI-SERVICE #1	1
Location	TREATMENT PLANT	TREATMENT PLANT	TREATMENT PLANT	2
Purpose	Р	S	Р	3
Destination	Т	Т	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1995	1957	1957	6
Туре	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	400	400	1,400	8
Pump Motor or				9
Standby Engine Mfr	US MOTOR	US MOTOR	ALLIS CHALMERS	10
Year Installed	1995	1998	1957	11
Туре	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	5	5	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification	HI-SERVICE #2	HI-SERVICE #3	HI-SERVICE #4 14
Location	TREATMENT PLANT	TREATMENT PLANT	TREATMENT PLANT 15
Purpose	Р	Р	P 16
Destination	D	D	D 17
Pump Manufacturer	LAYNE	LAYNE	LAYNE 18
Year Installed	1957	1957	1973 19
Туре	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL 20
Actual Capacity (gpm)	1,050	1,050	1,400 21
Pump Motor or			22
Standby Engine Mfr	US MOTOR	US MOTOR	GENERAL ELECTRIC 23
Year Installed	1998	1998	1973 24
Туре	ELECTRIC	ELECTRIC	ELECTRIC 25
Horsepower	75	75	100 26

RESERVOIRS, STANDPIPES & WATER TREATMENT

- 1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
- 2. Use a separate column for each using additional copies if necessary.
- 3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CLEARWELL	DOWNTOWN	INDUSTRIAL PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe or ET (elevated tank)) R	ET	ET	4 5
Year constructed	1957	1949	1973	6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	0	114	142	9 10
Total capacity in gallons (actual)	1,000,000	400,000	500,000	11
WATER TREATMENT PLANT Disinfection, type of equipment (gas, liquid, powder, other)	GAS			12 13 14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			15 16 17
Filters, type (gravity, pressure, other, none)	GRAVITY			18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	6.0000			20 21 22
Is a corrosion control chemical used (yes, no)?	Y			23 24
Is water fluoridated (yes, no)?	Υ			25

WATER MAINS

- 1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- 2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
- 3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
- 4. Explain all reported adjustments as a schedule footnote.
- 5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

				ľ	Number of Fee	et		
		-				Adjustments		_
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Increase or (Decrease) (g)	End of Year (h)	
М	D	2.000	703	0	0	0	703	_ 1
М	D	4.000	20,233	0	0	0	20,233	2
М	D	6.000	217,542	281	64	0	217,759	_ 3
M	D	8.000	24,652	999	11	0	25,640	4
М	D	10.000	67,926	2,172	0	0	70,098	5
М	S	10.000	6,768	0	0	0	6,768	6
М	D	12.000	24,165	9	9	0	24,165	
M	D	14.000	1,174	0	0	0	1,174	8
М	D	16.000	2,885	0	0	0	2,885	_ 9
Total Within N	lunicipality		366,048	3,461	84	0	369,425	_
Total Utility		<u>-</u>	366,048	3,461	84	0	369,425	

WATER SERVICES

- 1. Explain all reported adjustments as a schedule footnote.
- 2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- 3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
- 4. Report services separately by pipe material and diameter.
- 5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	1,026	0	0	0	1,026		1
M	0.750	3,363	0	0	0	3,363		2
M	1.000	885	49	12	0	922		3
M	1.250	16	0	0	0	16		4
M	1.500	86	0	0	0	86		5
M	2.000	99	0	0	0	99	_	6
M	3.000	1	0	0	0	1		7
M	4.000	32	0	0	0	32		8
M	6.000	26	0	0	0	26		9
M	8.000	58	0	0	0	58	_	10
M	10.000	6	3	0	0	9	_	11
M	12.000	1	0	0	0	1		12
Total Utili	ty	5,599	52	12	0	5,639	0	

METERS

- 1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
- 2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- 3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
- 4. Totals by size in Column (f) should equal same size totals in Column (o).
- 5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owne	d Meters
------------------------	----------

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	_
0.625	5,848	561	475	0	5,934	751	1
0.750	1	0	0	0	1	0	2
1.000	123	4	0	0	127	2	3
1.250	1	0	0	0	1	0	4
1.500	74	0	5	0	69	1	5
2.000	80	0	5	0	75	14	6
3.000	11	1	1	0	11	3	7
4.000	12	1	0	0	13	5	8
6.000	2	1	0	0	3	2	9
Total:	6,152	568	486	0	6,234	778	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (I)	Wholesale, Inter- Department or Utility Use (m)		Total (o)	_
0.625	5,457	387	20	7	0	63	5,934	_
0.750	0	0	1	0	0	0	1	
1.000	17	92	7	5	0	6	127	_
1.250	0	1	0	0	0	0	1	
1.500	0	63	3	1	0	2	69	_
2.000	0	55	9	9	0	2	75	
3.000	0	8	0	2	0	1	11	
4.000	0	3	7	2	0	1	13	
6.000	0	1	2	0	0	0	3	
otal:	5,474	610	49	26	0	75	6,234	_

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

- 1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- 2. Explain all reported adjustments in the schedule footnotes.
- 3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	644	20	5		659	2
Total Fire Hydrants	644	20	5	0	659	=
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	-

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:

627

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 662 - Leak detection services performed in 2004.

Account 661 - Cost to paint Industrial Drive water tower in 2003 (\$208,000) did not occur in 2004.

Account 678 - Well #3 was inspected and televised in 2004 because of pump failure and sand infiltration.

Account 652 - Maintenance performed on lime slakers in 2003 that did not occur in 2004.

Account 675 - Increased work related to maintenance of services.

Account 673 - More of these costs were capitalized as part of main replacement in 2004 than in 2003.

Account 673 -

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

Watermain that was installed in 2003 by the developer was recorded as contributed plant. In 2004 the utility was charged \$9,994 of that 2003 cost for pipe oversizing charges so this amount was added to utility financed watermain.

There was watermain previously installed and financed by the utility. That watermain was installed across private property in order to provide service to a new school. When the watermain was installed an agreement was entered into that required the private property owner to repay the utility when the property was subdivided for development purposes. The property was subdivided in 2004 and the utility was reimbursed \$41,432. This amount was transferred to contributed watermain.

Water Utility Plant in Service -- Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Watermain that was installed in 2003 by the developer was recorded as contributed plant. In 2004 the utility was charged \$9,994 of that 2003 cost for pipe oversizing charges so this amount was added to utility financed watermain.

There was watermain previously installed and financed by the utility. That watermain was installed across private property in order to provide service to a new school. When the watermain was installed an agreement was entered into that required the private property owner to repay the utility when the property was subdivided for development purposes. The property was subdivided in 2004 and the utility was reimbursed \$41,432. This amount was transferred to contributed watermain.

WATER OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Water -- Plant Financed by Contributions-- (Page W-14)

If Adjustments for any account are nonzero, please explain.

All adjustments are to reduce CIAC accumulated depreciation by the amount of the regulatory liability (pre 2003 CIAC depreciation).

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

3,396 LF of main additions were developer contributions and the remainder was utility financed.

Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

40 of the 52 additions were developer contributions and 12 were utility funded replacements.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

All services in use.

Meters (Page W-23)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes.